

**Intragovernmental Reporting & Analysis System**  
Comparative Status of Disposition Report  
2nd Quarter FY 2006

Reporting Agency 12-Department of Agriculture

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury							
RC 05-Borrowings Interest Revenue/Expense	Reporting Agency	\$2,266,533,583		\$0	\$2,266,533,583		Accounting Methodology Difference
	Trading Partner	\$2,525,461,805	\$258,928,222	\$0	\$2,525,461,805	\$258,928,222	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: Full Accrual Method						
	Reporting Agency Remarks: USDA records FFB borrowing transactions according to Credit Reform while FFB does not. This results in switches between Treasury Symbols.						
Partner 28-Social Security Administration							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$41,927		\$0	\$41,927		Confirmed Reporting
	Trading Partner	\$9,135,925	\$9,093,998	(\$9,093,998)	\$41,927	\$0	Accounting Error
	Trading Partner Remarks: Qtrly estimate of Food Stamp Program Receivables						
Partner 69-Department of Transportation							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$4,941,832		\$9,235,350	see below		Accounting Error
	Rptg Agy	see above		\$15,841,422	\$30,018,603.72		Timing Difference-CY
	Trading Partner	\$154,399,563	\$149,457,731	\$0	\$154,399,563		Timing Difference-CY
Partner 72-Agency for International Development							
RC 19-Appropriation Transfers In/Out	Reporting Agency	\$600,000,000		\$0	\$600,000,000		Confirmed Reporting
	Trading Partner	\$449,999,943	\$150,000,057	\$150,000,000	\$599,999,943	\$57	Timing Difference-CY
	Trading Partner Remarks: USAID repoted this transaction in FY06 Q3. CCC reported in FY06 Q2.						
Partner 72-Agency for International Development							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	(\$5,297,668)		\$25,148,795	\$19,851,127		Accounting Error
	Trading Partner	\$112,797,024	\$118,094,692	(\$82,258,682)	\$30,538,343	\$10,687,216	Accounting Error
	Trading Partner Remarks: TP code error.						
Partner 72-Agency for International Development							
RC 27-Transfers Receivable/Payable	Reporting Agency	\$913,498,739		\$0	\$913,498,739		Confirmed Reporting
	Trading Partner	\$769,928,359	\$143,570,380	\$150,000,000	\$919,928,359	\$6,429,620	Timing Difference-CY
	Trading Partner Remarks: CCC reported activity in FY06 Q2. USAID reported in FY06 Q3.						

\*Represents 'accounting error' and 'current year timing' differences only.